

Exhibit N

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Troy A. Clarke
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May 11, 2009

Mr. Masanao Tomozoe
Managing Officer
Toyota Motor Corporation
1, Toyota-cho, Toyota
Aichi, 471-8571, Japan

Dear Tomozoe-san:

I hope you had a restful time during Golden Week.

With the recent announcement regarding the Pontiac brand, General Motors is pursuing various options for the Pontiac portfolio. In particular, we have internally been working a plan to repurpose the Pontiac Vibe to a GMC Vibe. Simultaneously, we are also reviewing additional options to support NUMMI and the Joint Venture.

With regards to the Pontiac Vibe, I would like to request Toyota's support to have Toyota Engineering as well as America's Product Division work with the GM team on repurposing the Pontiac Vibe, as a GMC product no later than August 2010. Recognizing that we are well into the development time for the August 2010 Minor, it would be our intent do minimal changes to the vehicle so as not to disrupt the overall development dates. In fact, our preliminary list of specifications required would retain most of the already planned August 2010 minor changes. Members of the GM Vibe team have had preliminary informal discussions with Toyota Engineering on the scope of changes. We are now at the point where we would like to move this to a more formal agreement.

I would appreciate your support to the above request as soon as possible so that development can move ahead to meet the aggressive timing previously disclosed.

Best Regards,

A handwritten signature in black ink, appearing to read "Troy A. Clarke".